

PARISH OF ASCENSION

FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS



PARISH OF ASCENSION

GENERAL FUND

The General Fund is used to
account for all financial resources
except those required to be accounted for
in another fund.



**PARISH OF ASCENSION
GENERAL FUND**

BALANCE SHEETS

December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
ASSETS		
Cash and cash equivalents	\$ 1,100	\$ 1,100
Accounts receivable, net		
Ad valorem taxes	1,027,943	971,517
Other	108,737	151,573
Due from other governments		
LA - State revenue sharing	82,704	79,750
LA - Severance	18,880	22,955
LA - Beer	16,798	10,857
LA - Other	897,039	583,206
Due from other funds	60,405	127,318
Other assets	<u>54,900</u>	<u>54,900</u>
 Total assets	 <u>\$ 2,268,506</u>	 <u>\$ 2,003,176</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 1,313,737	\$ 835,194
Accrued payroll	75,731	51,936
Deductions from ad valorem taxes		
Contribution to retirement system	33,652	31,631
Due to other funds	<u>841,942</u>	<u>1,025,354</u>
 Total liabilities	 2,265,062	 1,944,115
 FUND BALANCE		
Reserved for encumbrances	<u>3,444</u>	<u>59,061</u>
 Total liabilities and fund balance	 <u>\$ 2,268,506</u>	 <u>\$ 2,003,176</u>

Notes on Exhibit A-8 are an integral part of this statement.

PARISH OF ASCENSION GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the ended year December 31, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	\$ 988,000	\$ 1,033,381	\$ 45,381	\$ 972,065
Franchise	115,000	121,411	6,411	117,992
Licenses and permits				
Occupational	750,000	769,017	19,017	772,190
Alcoholic beverages	17,000	15,893	(1,107)	14,703
Building	550,000	612,972	62,972	633,801
Mobile home	5,200	5,750	550	5,100
Planning fees	85,000	77,716	(7,284)	83,100
Other	16,670	24,301	(7,631)	8,500
Intergovernmental				
Severance	130,000	91,510	(38,490)	148,641
State revenue sharing	123,500	124,056	556	119,625
Beer	35,000	39,720	4,720	44,680
Civil defense	16,800	22,077	5,277	15,358
Grants	3,025,100	898,893	(2,126,207)	628,881
Video poker	1,300	1,337	37	231,380
Miscellaneous				
Interest	46,100	45,136	964	6,070
Other	30,500	28,735	(1,765)	33,663
Total revenues	<u>5,935,170</u>	<u>3,911,905</u>	<u>(2,023,265)</u>	<u>3,835,749</u>
EXPENDITURES				
General government	5,259,707	4,923,274	336,433	5,278,726
Public safety	557,930	627,510	(69,580)	519,763
Health and welfare	3,063,164	915,856	2,147,308	96,136
Culture and recreation	44,700	47,621	(2,921)	41,545
Debt service	-	7,500	(7,500)	7,500
Total expenditures	<u>8,925,501</u>	<u>6,521,761</u>	<u>2,403,740</u>	<u>5,943,670</u>
Excess of expenditures over revenues	<u>(2,990,331)</u>	<u>(2,609,856)</u>	<u>380,475</u>	<u>(2,107,921)</u>

(Continued)

PARISH OF ASCENSION
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the ended year December 31, 2000

	2000		Variance -	1999
	Budget	Actual	favorable (unfavorable)	Actual
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Road and Bridge Fund	242,492	242,492	-	189,440
East Ascension Drainage Fund	41,950	41,950	-	42,070
E.A. Drainage Restricted Fund	250,242	250,242	-	213,600
West Ascension Drainage Fund	6,900	6,900	-	6,900
Sales and Use Tax District No.1 Fund	4,842,390	4,352,510	(489,880)	3,640,557
Governor's Safe and Drug Free Fund	5,620	5,620	-	26,941
Other Funds	148,825	148,823	2	111,810
Operating transfers out				
Criminal Court Fund	(145,130)	(63,636)	81,494	(197,900)
Jail Fund	(934,200)	(918,376)	15,824	(894,477)
Law Officers Court Fund	(14,200)	(12,286)	1,914	(3,375)
Insurance Fund	-	-	-	(12,000)
Courthouse East Construction Fund	(1,500,000)	(1,500,000)	-	(1,000,000)
Total other financing sources	2,944,889	2,554,239	(390,650)	2,123,566
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (45,442)	(55,617)	\$ (10,175)	15,645
FUND BALANCE				
Beginning of year		59,061		-
Residual equity transfer from Criminal Court Fund		-		43,416
End of year		\$ 3,444		\$ 59,061

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	2000		Variance - favorable (unfavorable)	1999 Actual
	Budget	Actual		
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 281,500	\$ 302,689	\$ (21,189)	\$ 201,121
Official publications	32,000	33,387	(1,387)	32,566
Other charges and services	10,607	7,706	2,901	1,063
Dues and subscriptions	16,500	16,127	373	16,187
Equipment acquisitions	23,500	20,969	2,531	-
Travel and mileage	43,000	43,453	(453)	31,212
Judicial - Parish Court				
Personnel	72,900	72,973	(73)	91,372
Other charges and services	5,000	3,423	1,577	3,837
Judicial - District Attorney				
Personnel	79,750	79,645	105	79,652
Juror and witnesses	55,000	46,048	8,952	61,033
Prosecutorial	50,000	36,015	13,985	96,501
Insurance	7,500	7,000	500	6,563
Other charges and services	138,500	138,500	-	138,500
Judicial - Clerk of Court				
Permanent records	60,000	61,600	(1,600)	60,000
Court attendance	21,000	20,195	805	17,557
Judicial - Coroner				
Personnel	36,000	36,000	-	36,000
Professional	75,000	72,386	2,614	59,522
Other charges and services	9,700	4,009	5,691	4,847
Judicial - Justice of Peace				
Personnel	68,250	67,694	556	68,295
Other charges and services	2,200	2,210	(10)	1,435
Elections - Registrar of Voters				
Personnel	75,600	73,753	1,847	68,548
Equipment and maintenance	2,900	990	1,910	1,397
Office supplies	5,500	2,699	2,801	3,395
Other charges and services	15,300	10,779	4,521	8,594
Elections - other	7,000	3,807	3,193	2,440
Financial and Administration				
Personnel	1,376,250	1,383,468	(7,218)	1,352,479
Worker's compensation	16,950	16,950	-	16,950
Building and equipment rent	36,200	26,896	9,304	23,622
Utilities	145,000	145,124	(124)	120,616
Telephone	80,000	83,160	(3,160)	68,204

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PARISH OF ASCENSION
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Economic development	50,000	13,061	36,939	549,029
Office supplies	111,000	99,798	11,202	69,244
Courthouse supplies	40,000	26,695	13,305	22,512
Accounting	120,000	106,946	13,054	71,365
Insurance	30,200	30,200	-	30,200
Maintenance	165,000	123,856	41,144	195,324
Professional services	270,000	254,181	15,819	237,522
Major building repairs	160,000	100,732	59,268	186,257
Contingency	30,000	52,995	(22,995)	28,024
Dues and subscriptions	11,000	12,034	(1,034)	5,736
Publication	8,000	4,916	3,084	255
Travel and mileage	20,000	23,460	(3,460)	18,865
Appropriations and grants	49,250	48,739	511	48,278
Equipment purchased	95,600	96,093	(493)	113,360
Bayou Plantation building	7,500	-	7,500	19,482
Building Permits				
Personnel	400,150	401,881	(1,731)	412,045
Professional	10,000	-	10,000	744
Telephone	16,200	13,145	3,055	10,279
Maintenance	4,000	2,278	1,722	11,081
Office supplies	7,000	5,677	1,323	18,632
Other charges and services	46,000	15,699	30,301	26,834
Travel and mileage	3,000	1,377	1,623	1,171
Capital outlay - equipment	76,700	63,863	12,837	16,354
Planning Commission				
Personnel	286,600	281,423	5,177	224,973
Professional	21,000	15,008	5,992	38,838
Other charges and services	27,700	23,226	4,474	25,676
Capital outlay - equipment	50,600	46,324	4,276	27,984
GIS department				
Personnel	134,900	126,961	7,939	73,018
Professional	90,000	82,681	7,319	104,054
Office supplies	6,000	5,486	514	4,220
Capital outlay - equipment	39,200	10,708	28,492	3,988
Repair and maintenance	15,000	9,234	5,766	7,238
Miscellaneous	9,500	4,942	4,558	2,636
Total general government	5,259,707	4,923,274	336,433	5,278,726

(Continued)

**PARISH OF ASCENSION
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2000

	2000		Variance - favorable (unfavorable)	1999 Actual
	Budget	Actual		
PUBLIC SAFETY				
Sheriff				
Juvenile	390,000	470,932	(80,932)	364,754
Court attendance	18,000	17,450	550	18,250
Other charges and services	2,500	2,081	419	1,781
Civil defense				
Personnel	101,850	102,479	(629)	95,845
Professional	27,000	22,997	4,003	23,537
Other charges and services	17,480	10,992	6,488	14,878
Travel and mileage	600	579	21	718
Capital outlay - equipment	500	-	500	-
Total public safety	557,930	627,510	(69,580)	519,763
HEALTH AND WELFARE				
Health Unit				
Personnel	10,164	10,164	-	8,940
Grant	3,000,000	854,527	2,145,473	-
Rural development	31,700	31,712	(12)	51,356
Emergency shelter grant	11,000	11,359	(359)	12,203
Sheriff and district attorney	2,200	2,204	4	15,978
Other charges and services	8,100	5,890	2,210	7,659
Total health and welfare	3,063,164	915,856	2,147,308	96,136
CULTURE AND RECREATION				
Parish culture and recreation				
Personnel	20,200	22,802	(2,602)	18,476
Telephone	6,500	7,609	(1,109)	6,208
Other charges and services	18,000	17,210	790	16,861
Total culture and recreation	44,700	47,621	(2,921)	41,545
DEBT SERVICE				
Principal retirement	-	7,500	(7,500)	7,500
Total expenditures	\$ 8,925,501	\$ 6,521,761	\$ 2,403,740	\$ 5,943,670

Notes on Exhibit A-8 are an integral part of this statement.

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE FUND

The Road and Bridge Fund is used to account for maintenance of Parish highways, streets, and bridges. Financing has been provided by the appropriation of sales taxes and entitlement from the State's Parish Transportation Fund.

EAST AND WEST ASCENSION DRAINAGE FUNDS

The East and West Ascension Drainage Funds are used to account for the maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes.

SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS

The Sales and Use Tax Funds are used to account for the collection of a one, and a one-half percent sales and use tax in the Parish. The Council participates in centralized administration of local sales taxes for the Parish. The taxes are remitted to the appropriate funds as budgeted by the Council annually, or as dedicated.

HEALTH UNIT FUND

The Health Unit Fund is used to account for the operations of the Parish health unit. Financing is provided primarily by ad valorem taxes and state revenue sharing.

MENTAL HEALTH CENTER FUND

The Mental Health Center Fund is used to account for that portion of the operations of the Parish mental health center not accounted for by the Department of Health and Hospitals, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing.

FIRE PROTECTION DISTRICTS NO. 1 & 2 FUNDS

The Fire Protection District No. 1 and No. 2 Funds are used to account for the maintenance and operation of a fire protection system consisting of twelve fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville, Fifth Ward, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the Districts. In 1998, the Parish created the Fire Protection District No. 2 Fund through a residual equity transfer from the Fire Protection District No. 1 Fund. The Fire Protection District No. 2 provides funding to a fire protection system for West Ascension Parish.

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

RECREATION COMMISSION FUND

The Recreation Commission Fund is used to account for the recreational activities for the youth of the Parish. The Commission is funded primarily by an annual budgetary dedication of ten percent of the one-percent parish wide sales tax.

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

The Road Lighting District Maintenance Funds are used to account for the operations and maintenance of street lights in Districts 1 through 7. Financing is provided by ad valorem taxes and state revenue sharing funds.

JAIL FUND

The Jail Fund is used to account for the operation of the Parish jail.

LAW OFFICER'S COURT FUND

The Law Officer's Court Fund is used to account for the juror and witness fees incurred in parish court trial cases. Financing is provided through court fines and bond forfeitures.

SECTION 8 FUND

The Section 8 Fund is used to account for resources granted by the Department of Housing and Urban Development to provide housing assistance to low income families.

DARROW COMMUNITY CENTER FUND

The Darrow Community Center Fund is used to account for the funds generated from public use of the Darrow Community Center.

TOURIST COMMISSION FUND

The Tourist Commission Fund is used to account for collection of sales taxes on room rentals of hotels and motels. The Commission promotes local tourism.

COUNCIL ON AGING FUND

The Council on Aging Fund is used to account for collection of ad valorem taxes designated for the elderly of Ascension Parish.

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

The Judicial District Families in Need of Services Fund is used to account for the Families in Need of Services Program.

GOVERNOR'S SAFE AND DRUG FREE PROGRAM FUND

The Governor's Safe and Drug Free Program Fund is used to account for a grant program funded by the Department of Education for community drug and violence prevention.

SUPPLEMENTAL ENVIRONMENT PROJECT FUND

The Supplemental Environment Project Fund is used to account for special funds received to provide emergency preparedness services.

DEDICATED SPECIAL PROJECT FUND

The Dedicated Special Project Fund is used to account for the Parish designated projects. Such activities are funded by operating transfers from Sales and Use Tax District No.1.

LIBRARY FUND

The Library Fund is used to account for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The library provides the citizens of the parish access to library materials, books, magazines, records, and films.

